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**LAFAYETTE PARISH SHERIFF**

**FINANCIAL STATEMENTS AND  
SUPPLEMENTARY INFORMATION**

**YEAR ENDED JUNE 30, 2002**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 1/8/03

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## INDEPENDENT AUDITOR'S REPORT

The Honorable Michael W. Neustrom  
Lafayette Parish Sheriff  
Lafayette, Louisiana

We have audited the accompanying general purpose financial statements of the Lafayette Parish Sheriff, as of and for the year then ended June 30, 2002. These general purpose financial statements are the responsibility of the Lafayette Parish Sheriff. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, the provisions of Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, and the provisions of Louisiana Revised Statutes 24:513 and the Louisiana Governmental Audit Guide. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Lafayette Parish Sheriff, as of June 30, 2002, and the results of its operations and the cash flows of its proprietary fund type for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Our audit was performed for the purpose of forming an opinion on the financial statements taken as a whole. The accompanying Schedule of Expenditures of Federal Awards as required by U.S. Office of Management and Budget Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations," and the supplemental information listed in the table of contents are presented for purposes of additional analysis and are not a required part of the financial statements. Such information has been subjected to the auditing procedures applied in the audits of the financial statements and, in our opinion, is fairly stated in all material respects in relation to the financial statements taken as a whole.

WMDDH

In accordance with Government Auditing Standards, we have also issued a report dated November 22, 2002 on our consideration of the Lafayette Parish Sheriff's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be read in conjunction with this report in considering the results of our audit.

*Wright, Moore, DeHart,  
Dupuis & Hutchinson, LLC*

WRIGHT, MOORE, DeHART,  
DUPUIS & HUTCHINSON, L.L.C.  
Certified Public Accountants

November 22, 2002

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**GENERAL PURPOSE FINANCIAL STATEMENTS  
(COMBINED STATEMENTS - OVERVIEW)**

LAFAYETTE PARISH SHERIFF

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS  
JUNE 30, 2002

	Governmental Fund Types				Proprietary Fund Type		Fiduciary Fund Type		Account Groups			Totals	
	General	Special Revenue	Debt Service	Capital Projects	Internal Service	Agency Funds	General Fixed Assets	Long-Term Debt	2002	(Memorandum Only)	2001		
<b>ASSETS AND OTHER DEBITS</b>													
Cash	\$ 400	\$ -	\$ -	\$ -	\$ -	\$ 4,700	\$ -	\$ -	\$ 5,100	\$ -	\$ 20,199		
Interest-Bearing Deposits	5,310,096	153,835	9,976	307,240	686,284	804,899	-	-	7,272,330	-	9,838,963		
Investments	1,329,325	-	-	-	11,493	-	-	-	1,340,818	-	1,112,089		
Receivables:													
Due From Other Funds	24,258	24,792	-	-	-	50,175	-	-	99,225	-	249,965		
Due From Other Governmental Units	1,245,049	-	-	-	-	-	-	-	1,245,049	-	1,012,443		
Insurance	-	-	-	-	57,335	-	-	-	57,335	-	186,575		
Other	-	21,991	-	-	4,246	-	-	-	26,237	-	71,281		
Buildings, Vehicles and Equipment	-	-	-	-	-	-	13,448,672	-	13,448,672	-	12,483,874		
Amount Available in Debt Service	-	-	-	-	-	-	-	9,976	9,976	-	9,759		
Fund for Debt Retirement	-	-	-	-	-	-	-	-	-	-	-		
Amount to be Provided for Retirement of General Long-Term Obligations	-	-	-	-	-	-	-	-	1,658,581	-	986,601		
<b>Total Assets and Other Debits</b>	<b>\$7,909,128</b>	<b>\$ 200,618</b>	<b>\$ 9,976</b>	<b>\$ 307,240</b>	<b>\$ 759,358</b>	<b>\$ 859,774</b>	<b>\$ 13,448,672</b>	<b>\$1,668,557</b>	<b>\$ 25,163,323</b>	<b>\$ 25,971,749</b>			

(continued)

LAFAYETTE PARISH SHERIFF

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS (Continued)  
JUNE 30, 2002

	Governmental Fund Types				Proprietary Fund Type		Fiduciary Fund Type		Account Groups			Totals	
	Special Revenue		Debt Service		Internal Service	Agency Funds	General Fixed Assets	Long-Term Debt	General	Fixed Assets	Long-Term Debt	2002	2001
	General	Revenue											
<b>LIABILITIES AND FUND EQUITY</b>													
Liabilities:													
Technical Overdraft	\$ 132,750	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 132,750	\$ 130,918
Accounts Payable	136,621	7,922	-	-	-	-	-	-	-	-	-	144,543	342,075
Claims Payable	-	-	-	-	528,519	-	-	-	-	-	-	528,519	631,734
Due to Other Governmental Units	7,919	-	-	-	-	-	-	-	-	-	-	7,919	-
Due to Taxing Bodies and Others	-	-	-	-	-	694,714	-	-	-	-	-	694,714	793,765
Due to Prisoners	-	-	-	-	-	116,010	-	-	-	-	-	116,010	108,820
Due to Other Funds	-	50,175	-	-	-	49,050	-	-	-	-	-	99,225	249,965
Other Accrued Liabilities	103,753	-	-	-	48,887	-	-	-	-	-	-	152,640	110,718
Long-Term Debt -													
Compensated Absences Payable	-	-	-	-	-	-	-	-	1,149,044	-	-	1,149,044	323,986
Capital Lease Payable	-	-	-	-	-	-	-	-	519,513	-	-	519,513	672,374
Total Liabilities	381,043	58,097	-	-	577,406	859,774	-	-	1,668,557	-	-	3,544,877	3,364,355
Fund Equity:													
Investment in General Fixed Assets	-	-	-	-	-	-	13,448,672	-	-	-	-	13,448,672	12,483,874
Retained Earnings -													
Unreserved, Undesignated	-	-	-	-	181,952	-	-	-	-	-	-	181,952	620,486
Fund Balance -													
Reserved for Capital Outlay	-	-	-	307,240	-	-	-	-	-	-	-	307,240	332,709
Reserved for Debt Service	-	-	9,976	-	-	-	-	-	-	-	-	9,976	9,759
Reserved for Inventory	-	-	-	-	-	-	-	-	-	-	-	-	-
Unreserved, Undesignated	7,528,085	142,521	-	-	-	-	-	-	-	-	-	7,670,606	9,160,566
Total Fund Balances	7,528,085	142,521	9,976	307,240	-	-	-	-	-	-	-	7,987,822	9,503,034
Total Fund Equity	7,528,085	142,521	9,976	307,240	181,952	-	13,448,672	-	-	-	-	21,618,446	22,607,394
Total Liabilities and Fund Equity	\$7,909,128	\$ 200,618	\$ 9,976	\$ 307,240	\$ 759,358	\$ 859,774	\$ 13,448,672	\$ 1,668,557	\$ 25,163,323	\$ 25,163,323	\$ 25,163,323	\$ 25,971,749	\$ 25,971,749



**LAFAYETTE PARISH SHERIFF**

**COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -  
ALL GOVERNMENTAL FUND TYPES  
YEAR ENDED JUNE 30, 2002**

					Totals (Memorandum Only)	
	General	Special Revenue	Debt Service	Capital Projects	2002	2001
Revenues:						
Ad Valorem Taxes	\$ 12,474,682	\$ -	\$ -	\$ -	\$ 12,474,682	\$ 10,615,637
Intergovernmental Revenues -						
Federal Grants	295,000	-	-	-	295,000	477,662
State Revenue Sharing (Net)	777,307	-	-	-	777,307	760,550
State Supplemental Pay	1,088,963	-	-	-	1,088,963	1,069,846
State, City and Parish Grants	1,487,445	-	-	-	1,487,445	1,402,208
Fees, Charges, and Commissions						
for Services -						
Civil and Criminal Fees	1,608,828	-	-	-	1,608,828	1,634,933
Court Attendance	29,953	-	-	-	29,953	34,945
Transporting Prisoners	65,929	-	-	-	65,929	65,747
Feeding and Keeping Prisoners	2,924,084	-	-	-	2,924,084	3,637,027
Sales of Commissary Goods	-	85,366	-	-	85,366	38,594
Vending Machine Income	-	-	-	-	-	6,462
Telephone Commission Income	-	322,020	-	-	322,020	317,424
Interest Income	219,170	5,931	217	8,951	234,269	490,056
Miscellaneous	705,551	17,877	-	-	723,428	107,862
Total Revenues	<u>21,676,912</u>	<u>431,194</u>	<u>217</u>	<u>8,951</u>	<u>22,117,274</u>	<u>20,658,953</u>
Expenditures:						
Current -						
Public Safety:						
Personal Services and						
Related Benefits	17,673,617	-	-	-	17,673,617	14,962,426
Operating Services	2,341,070	241,193	-	-	2,582,263	2,054,822
Materials and Supplies	561,216	-	-	-	561,216	576,264
Other Charges	1,426,792	-	-	-	1,426,792	1,290,639
Debt Service -						
Principal Retirement	162,596	-	-	-	162,596	390,000
Interest and Fiscal Charges	33,086	-	-	-	33,086	24,495
Capital Outlay	-	25,396	-	1,034,504	1,059,900	1,433,250
Total Expenditures	<u>22,198,377</u>	<u>266,589</u>	<u>-</u>	<u>1,034,504</u>	<u>23,499,470</u>	<u>20,731,896</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(521,465)</u>	<u>164,605</u>	<u>217</u>	<u>(1,025,553)</u>	<u>(1,382,196)</u>	<u>(72,943)</u>
Other Financing Sources (Uses):						
Operating Transfers In	210,000	-	-	1,000,084	1,210,084	1,156,280
Operating Transfers Out	(1,138,303)	(210,000)	-	-	(1,348,303)	(1,156,280)
Sale of Assets	5,203	-	-	-	5,203	15,440
Proceeds From Capital Lease	-	-	-	-	-	672,374
Total Other Financing Sources (Uses)	<u>(923,100)</u>	<u>(210,000)</u>	<u>-</u>	<u>1,000,084</u>	<u>(133,016)</u>	<u>687,814</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	<u>(1,444,565)</u>	<u>(45,395)</u>	<u>217</u>	<u>(25,469)</u>	<u>(1,515,212)</u>	<u>614,871</u>
Fund Balances, Beginning	<u>8,972,650</u>	<u>187,916</u>	<u>9,759</u>	<u>332,709</u>	<u>9,503,034</u>	<u>8,888,163</u>
Fund Balances, Ending	<u>\$ 7,528,085</u>	<u>\$ 142,521</u>	<u>\$ 9,976</u>	<u>\$ 307,240</u>	<u>\$ 7,987,822</u>	<u>\$ 9,503,034</u>

The Accompanying Notes are an Integral Part of This Statement.

**LAFAYETTE PARISH SHERIFF**

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -  
BUDGET (GAAP BASIS) AND ACTUAL - GOVERNMENTAL FUND TYPES -  
GENERAL FUND AND SPECIAL REVENUE FUND  
YEAR ENDED JUNE 30, 2002**

	General Fund			Special Revenue Fund		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Ad Valorem Taxes	\$12,230,662	\$12,474,682	\$ 244,020	\$ -	\$ -	\$ -
Intergovernmental Revenues -						
Federal Grants	346,595	295,000	(51,595)	-	-	-
State Revenue Sharing (Net)	777,307	777,307	-	-	-	-
State Supplemental Pay	1,080,943	1,088,963	8,020	-	-	-
State, City and Parish Grants	1,362,373	1,487,445	125,072	-	-	-
Fees, Charges, and Commissions for Services -						
Civil and Criminal Fees	1,574,442	1,608,828	34,386	-	-	-
Court Attendance	22,397	29,953	7,556	-	-	-
Transporting Prisoners	71,175	65,929	(5,246)	-	-	-
Feeding and Keeping Prisoners	2,903,564	2,924,084	20,520	-	-	-
Sales of Commissary Goods	-	-	-	98,000	85,366	(12,634)
Vending Machine Income	-	-	-	-	-	-
Telephone Commission Income	-	-	-	385,000	322,020	(62,980)
Interest Income	243,863	219,170	(24,693)	13,000	5,931	(7,069)
Miscellaneous	551,624	705,551	153,927	20,000	17,877	(2,123)
<b>Total Revenues</b>	<b>21,164,945</b>	<b>21,676,912</b>	<b>511,967</b>	<b>516,000</b>	<b>431,194</b>	<b>(84,806)</b>
<b>Expenditures:</b>						
Current -						
Public Safety:						
Personal Services and Related Benefits	17,336,523	17,673,617	(337,094)	-	-	-
Operating Services	2,409,830	2,341,070	68,760	290,535	241,193	49,342
Materials and Supplies	555,955	561,216	(5,261)	-	-	-
Other Charges	1,264,352	1,426,792	(162,440)	-	-	-
Capital Outlay	-	-	-	33,861	25,396	8,465
Debt Service						
Principal	-	162,596	(162,596)	-	-	-
Interest	-	33,086	(33,086)	-	-	-
<b>Total Expenditures</b>	<b>21,566,660</b>	<b>22,198,377</b>	<b>(436,035)</b>	<b>324,396</b>	<b>266,589</b>	<b>57,807</b>
<b>Excess (Deficiency) of Revenues     Over Expenditures</b>	<b>(401,715)</b>	<b>(521,465)</b>	<b>75,932</b>	<b>191,604</b>	<b>164,605</b>	<b>(26,999)</b>
<b>Other Financing Sources (Uses):</b>						
Operating Transfers In	200,000	210,000	10,000	-	-	-
Operating Transfers Out	(1,146,309)	(1,138,303)	8,006	(200,000)	(210,000)	(10,000)
Sale of Assets	7,439	5,203	(2,236)	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>(938,870)</b>	<b>(923,100)</b>	<b>15,770</b>	<b>(200,000)</b>	<b>(210,000)</b>	<b>(10,000)</b>
<b>Excess (Deficiency) of Revenues     and Other Sources Over     Expenditures and Other Uses</b>	<b>(1,340,585)</b>	<b>(1,444,565)</b>	<b>91,702</b>	<b>(8,396)</b>	<b>(45,395)</b>	<b>(36,999)</b>
<b>Fund Balances, Beginning</b>	<b>8,972,650</b>	<b>8,972,650</b>	<b>-</b>	<b>187,916</b>	<b>187,916</b>	<b>-</b>
<b>Fund Balances, Ending</b>	<b>\$ 7,632,065</b>	<b>\$ 7,528,085</b>	<b>\$ 91,702</b>	<b>\$ 179,520</b>	<b>\$ 142,521</b>	<b>\$ (36,999)</b>

The Accompanying Notes are an Integral Part of This Statement.

**LAFAYETTE PARISH SHERIFF**  
**INTERNAL SERVICE FUND**  
**GROUP SELF-INSURANCE FUND**  
**COMPARATIVE STATEMENT OF REVENUES, EXPENSES**  
**AND CHANGES IN RETAINED EARNINGS**  
**YEARS ENDED JUNE 30, 2002 AND 2001**

	<u>2002</u>	<u>2001</u>
Operating Revenues:		
Contributions - Employer	\$2,504,800	\$2,045,720
Contributions - Employees	370,849	319,033
Other	193,914	901,025
Total Operating Revenues	<u>3,069,563</u>	<u>3,265,778</u>
Operating Expenses:		
Administrative Fees and Insurance Premiums	535,919	465,646
Loss Fund Payments	3,136,150	2,949,335
Other	980	3,276
Total Operating Expenses	<u>3,673,049</u>	<u>3,418,257</u>
Operating Loss Before Operating Transfers	(603,486)	(152,479)
Operating Transfers In	<u>138,219</u>	<u>-</u>
Operating Loss	(465,267)	(152,479)
Nonoperating Revenues:		
Interest Earned	<u>26,733</u>	<u>69,445</u>
Net Loss	(438,534)	(83,034)
Retained Earnings, Beginning	<u>620,486</u>	<u>703,520</u>
Retained Earnings, Ending	<u>\$ 181,952</u>	<u>\$ 620,486</u>

The Accompanying Notes are an Integral Part of This Statement.

**LAFAYETTE PARISH SHERIFF**

**INTERNAL SERVICE FUND  
GROUP SELF-INSURANCE FUND**

**COMPARATIVE STATEMENT OF CASH FLOWS  
YEARS ENDED JUNE 30, 2002 AND 2001**

	<u>2002</u>	<u>2001</u>
Cash Flows From Operating Activities:		
Operating Loss	\$ (465,267)	\$ (152,479)
Adjustments to Reconcile Operating Loss to Net Cash Used in Operating Activities -		
Changes in Assets and Liabilities:		
Decrease in Insurance Receivable	129,240	60,232
Decrease in Other Receivables	311	-
Increase (Decrease) in Claims Payable	(103,215)	67,159
Increase in Other Accrued Liabilities	48,887	-
Total Adjustments	<u>75,223</u>	<u>127,391</u>
Cash Used in Operating Activities	(390,044)	(25,088)
Cash Flows From Investing Activities:		
Interest Earned	<u>26,733</u>	<u>69,445</u>
Increase (Decrease) in Cash and Cash Equivalents	(363,311)	44,357
Cash and Cash Equivalents, Beginning of Year	<u>1,061,088</u>	<u>1,016,731</u>
Cash and Cash Equivalents, End of Year	<u>\$ 697,777</u>	<u>\$ 1,061,088</u>
Reconciliation of Cash and Cash Equivalents Per Statement of Cash Flows to the Balance Sheet:		
Cash and Cash Equivalents, Beginning of Period - Interest-Bearing Deposits	<u>\$ 1,061,088</u>	<u>\$ 1,016,731</u>
Cash and Cash Equivalents, End of Period -		
Interest-Bearing Deposits	686,284	1,049,885
Investments	<u>11,493</u>	<u>11,203</u>
Total Cash and Cash Equivalents	<u>697,777</u>	<u>1,061,088</u>
Net Increase (Decrease)	<u>\$ (363,311)</u>	<u>\$ 44,357</u>

The Accompanying Notes are an Integral Part of This Statement.

**LAFAYETTE PARISH SHERIFF**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR YEAR ENDED JUNE 30, 2002**

**A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

As provided by Article V, Section 27 of the Louisiana Constitution of 1974, the Lafayette Parish Sheriff (Sheriff) serves a four-year term as the chief executive officer of the law enforcement district and ex-officio tax collector of the parish. The Sheriff administers the parish jail system and exercises duties required by the parish court system, such as providing bailiffs, executing orders of the court, serving subpoenas, et cetera.

As the chief law enforcement officer of the parish, the Sheriff is responsible for enforcing state and local laws, ordinances, et cetera, within the territorial boundaries of the parish. The Sheriff provides protection to the residents of the parish through on-site patrols, investigations, et cetera, and serves the residents of the parish through the establishment of neighborhood watch programs, anti-drug abuse programs, et cetera. In addition, the Sheriff, when requested, provides assistance to other law enforcement agencies within the parish.

As the ex-officio tax collector of the parish, the Sheriff is responsible for collecting and distributing ad valorem property taxes, parish occupational licenses, state revenue sharing funds, sportsmen's licenses, and fines, costs, and bond forfeitures imposed by the district court.

The accounting and reporting policies of the Lafayette Parish Sheriff conform to generally accepted accounting principles as applicable to governments. Such accounting and reporting procedures also conform to the industry audit guide, "Audits of State and Local Governmental Units."

The following is a summary of certain significant accounting policies:

1. Financial Reporting Entity

For financial reporting purposes, the Sheriff includes all funds, account groups, activities, et cetera, that are controlled by the Sheriff as an independently elected parish official. As an independently elected parish official, the Sheriff is solely responsible for the operations of his office, which include the hiring and retention of employees, authority over budgeting, responsibility for deficits, and the receipt and disbursement of funds. Other than certain operating expenditures of the Sheriff's office that are paid or provided by the parish council as required by Louisiana law, the Sheriff is financially independent. Accordingly, the Sheriff is a separate governmental reporting entity. Certain units of local government, over which the Sheriff exercises no oversight responsibility, such as the parish government, parish school board, other independently elected parish officials, and municipalities within the parish, are excluded from the accompanying financial statements. These units of government are considered separate reporting entities and issue financial statements separate from those of the parish Sheriff.



**LAFAYETTE PARISH SHERIFF**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR YEAR ENDED JUNE 30, 2002**

**A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued**

**2. Fund Accounting**

The accounts of the Sheriff are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprises its assets, liabilities, fund equity, revenues, and expenditures. Revenues are accounted for in these individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The funds presented in the financial statements are described as follows:

Governmental Funds -

**General Fund**

The General Fund, as provided by Louisiana Revised Statute 33:1422, is the principal fund of the Sheriff's office and accounts for the operations of the Sheriff's office. The Sheriff's primary source of revenue is an ad valorem tax levied by the law enforcement district. Other sources of revenue include state revenue sharing, state supplemental pay for deputies, civil and criminal fees, and fees for court attendance and maintenance of prisoners. General operating expenditures are paid from this fund.

**Special Revenue Funds**

Special revenue funds are used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditures for specific purposes.

**Debt Service Funds**

Debt service funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs.

**Capital Projects Funds**

Capital projects funds are used to account for financial resources to be used for, and the payment of costs related to, the acquisition, construction or renovation of major capital facilities.

Fiduciary Funds -

**Agency Funds**

The agency funds are used as depositories for civil suits, cash bonds, taxes, fees, inmate monies, et cetera. Disbursements from these funds are made to various parish agencies, litigants in suits, inmates, deputies, et cetera, in the manner prescribed by law. The agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

**LAFAYETTE PARISH SHERIFF**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR YEAR ENDED JUNE 30, 2002**

**A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued**

Proprietary Funds

Proprietary funds are used to account for activities similar to those found in the private sector, where the determination of net income is necessary or useful to sound financial administration. Goods or services from such activities provided to other departments or agencies primarily within the Lafayette Parish Sheriff are accounted for in the Internal Service Fund.

**3. General Fixed Assets and Long-Term Obligations**

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the general fixed assets account group, rather than in the General Fund. General fixed assets provided by the parish council are not recorded within the general fixed assets account group. No depreciation has been provided on general fixed assets.

All purchased fixed assets are stated at historical cost or estimated historical cost if actual historical cost is not available. Donated fixed assets are stated at their estimated fair market value on the date donated. Estimated amounts are immaterial in relation to total fixed assets.

It is the policy of the Lafayette Parish Sheriff to capitalize expenditures greater than \$500.

Long-term obligations expected to be financed from governmental funds are accounted for in the general long-term debt account group, not in the General Fund. The two account groups are not funds. They are concerned only with the measurement of financial position and do not involve measurement of results of operations.

**4. Basis of Accounting**

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

All governmental funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become both measurable and available. Ad valorem taxes and the related state revenue sharing are recorded in the year taxes are due and payable. *Intergovernmental revenues and fees, charges and commissions for services are recorded when the Sheriff is entitled to the funds.* Interest on interest-bearing deposits is recorded or accrued as revenues when earned. Substantially all other revenues are recorded when received.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred, except that principal and interest on general long-term debt are recognized when due. Purchases of various operating supplies are regarded as expenditures at the time purchased.

**LAFAYETTE PARISH SHERIFF**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR YEAR ENDED JUNE 30, 2002**

**A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued**

General fixed assets acquired through capital lease agreements are recognized as other financing sources and capital outlay expenditures at the time of acquisition. Transfers between funds that are not expected to be repaid are accounted for as other financing sources (uses) when the transfer is authorized by the Sheriff. Also, proceeds from long-term loans and the sale of fixed assets are recognized as other financing sources when received.

The proprietary fund type is reported in the financial statements on the accrual basis of accounting. Revenues are recognized when they are earned, and expenses are recognized when they are incurred. The Sheriff applies all applicable Financial Accounting Standards Board (FASB) pronouncements issued on or before November 30, 1989 in accounting and reporting for its proprietary fund operations unless those pronouncements conflict with or contradict Governmental Accounting Standards Board (GASB) pronouncements.

Agency funds are prepared on the cash basis of accounting, which approximates the modified accrual basis of accounting.

**5. Budget and Budgetary Accounting**

The Sheriff follows these procedures in establishing the budgetary data reflected in the financial statements:

- a. The chief administrative deputy prepares a proposed budget and submits it to the Sheriff for the fiscal year no later than fifteen days prior to the beginning of each fiscal year.
- b. A summary of the proposed budget is published and the public is notified that the proposed budget is available for public inspection. At the same time, a public hearing is called.
- c. A public hearing is held on the proposed budget at least ten days after publication of the call for a hearing.
- d. After the holding of the public hearing and completion of all action necessary to finalize and implement the budget, the budget is legally adopted prior to the commencement of the fiscal year for which the budget is being adopted.
- e. All budgetary appropriations lapse at the end of each fiscal year.
- f. The budget is adopted on a basis consistent with generally accepted accounting principles (GAAP). Budgeted amounts included in the accompanying financial statements are as originally adopted or as finally amended by the Sheriff. Such amendments were not material in relation to the original appropriations.



**LAFAYETTE PARISH SHERIFF**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR YEAR ENDED JUNE 30, 2002**

**A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued**

6. Interest-Bearing Deposits and Investments

Interest-bearing deposits are stated at cost, which approximates market. Investments are stated at amortized cost.

7. Statement of Cash Flows

For purposes of the Statement of Cash Flows, the Internal Service Fund considers all highly liquid interest-bearing deposits and investments with a maturity of three months or less when purchased to be cash equivalents.

8. Interfund Receivables/Payables

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as due from other funds or due to other funds on the balance sheet.

9. Vacation and Sick Leave

Full-time employees of the Sheriff's office earn from ten to sixteen hours of annual compensated leave per month depending on total years of service. Annual compensated leave shall be granted in lieu of vacation, sick leave, and family time. Part-time employees hired prior to December 31, 1992, earn five hours of annual compensated leave per month. Part-time employees hired subsequent to December 31, 1992 do not earn annual compensated leave. Prior to July 1, 1994, employees were allowed to carry forward a maximum of 480 hours of annual compensated leave beyond the end of the calendar year. Effective, July 1, 1994, accumulated annual leave must be converted to sick leave and family time in order to be carried forward subsequent to the fiscal year end. However, employees shall not be paid for accrued but unused sick leave and family time upon leaving the employ of the Sheriff's office. At June 30, 2002, the Sheriff has accrued vested leave benefits as required to be reported in accordance with GASB statement No. 16, "Accounting for Compensated Absences."

10. Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is not employed by the Sheriff as an extension of formal budgetary integration in the funds.

**LAFAYETTE PARISH SHERIFF**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR YEAR ENDED JUNE 30, 2002**

**A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued**

11. Post-Employment Health Care and Life Insurance Benefits

- a. The Sheriff has no established policy regarding the payment or cost of providing continuing health care and life insurance benefits for the retired employees. Should an officer become disabled in the line of duty, the Sheriff will waive one-half of the cost of the officer's health insurance. At June 30, 2002, four officers are receiving waivers due to disability incurred in the line of duty. The cost of health insurance paid for these officers during the year ended June 30, 2002 was \$8,894.
- b. During the 2000 regular session of the Louisiana State Legislature, L.R.S. 33:1448(G) was enacted, requiring the Lafayette Parish Sheriff and others to pay certain premium costs of specified group insurance for certain retired employees. All expenses relating to these benefits are recorded in the financial statements.

12. Capitalization of Interest Expense

It is the policy of the Lafayette Parish Sheriff to capitalize material amounts of interest resulting from borrowings in the course of the construction of fixed assets.

13. Fund Equity

a. Reserves

Reserves represent those portions of fund equity not appropriable for expenditures or legally segregated for a specific future use.

b. Designated Fund Balances

Designated fund balances represent tentative plans for future use of financial resources.

14. Comparative Data

Comparative total data for the prior year have been presented in the accompanying financial statements in order to provide an understanding of changes in the Sheriff's financial position and results of operations. However, comparative (i.e., presentation of prior year totals by fund type) data have not been presented in each of the statements since their inclusion would make the statements unduly complex and difficult to read.

15. Total Columns on Combined Statements - Overview

Total columns on the Combined Statements - Overview are captioned Memorandum Only to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

**LAFAYETTE PARISH SHERIFF**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR YEAR ENDED JUNE 30, 2002**

**A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued**

16. Estimates

The preparation of financial statements in conformity with generally accepted accounting principles of the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amount of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

**B. CASH AND INTEREST-BEARING DEPOSITS**

Under state law, the Sheriff may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the Union, or the laws of the United States. The Sheriff may invest in certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. At June 30, 2002, the Sheriff has cash and interest-bearing deposits (book balances) totaling \$7,144,680 as follows:

Demand Deposits and Cash on Hand	\$ (127,650)
Money Market Accounts	<u>7,272,330</u>
Total	<u>\$ 7,144,680</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits, (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. Deposit balances (bank balances) at June 30, 2002, are secured as follows:

Bank Balances	<u>\$ 8,577,557</u>
Federal Deposit Insurance	\$ 206,284
Pledged Securities (Category 3)	<u>8,371,273</u>
Total	<u>\$ 8,577,557</u>

Pledged securities in Category 3 include uninsured or unregistered investments for which the securities are held by the bank, or by its trust department or agent, but not in the Sheriff's name. Even though the pledged securities are considered uncollateralized (Category 3) Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the Sheriff that the fiscal agent has failed to pay deposited funds upon demand.

At June 30, 2002, the Sheriff had a cash balance at a financial institution in excess of the Federal Deposit Insurance Corporation limits in the amount of \$13,289.

## LAFAYETTE PARISH SHERIFF

### NOTES TO FINANCIAL STATEMENTS FOR YEAR ENDED JUNE 30, 2002

#### C. INVESTMENTS

The Sheriff can invest in direct debt securities of the United States unless such an investment is expressly prohibited by law. The Sheriff's investments are categorized to give an indication of the level of risk assumed by it at year end. Category 1 includes investments that are insured or registered or for which the securities are held by the Sheriff or its agent in the Sheriff's name. Category 2 includes uninsured and unregistered investments with securities held by the counterparty's trust department or agent in the Sheriff's name. Category 3 includes uninsured and unregistered investments with securities held by the counterparty, or by its trust department or agent, but not in the Sheriff's name.

In accordance with GASB Codification Section I50.165, the investment in Louisiana Asset Management Pool (LAMP) is not categorized in the three risk categories provided by GASB Codification Section I50.164 because the investment is in the pool of funds and thereby not evidenced by securities that exist in physical or book entry form. LAMP is administered by LAMP, Inc., a non-profit corporation organized under the laws of the State of Louisiana, and is governed by a board of directors comprised of representatives from various local governments and statewide professional organizations. Only local governments having contracted to participate in LAMP have an investment interest in its pool of assets. While LAMP is not required to be a registered investment company under the Investment Company Act of 1940, its investment policies are similar to those established by Rule 2a7, which governs registered money market funds. The primary objective of LAMP is to provide a safe environment for the placement of public funds in short-term, high quality investments.

The LAMP portfolio includes only securities and other obligations in which local governments in Louisiana are authorized to invest. Accordingly, LAMP investments are restricted to securities issued, guaranteed, or backed by the U. S. Treasury, the U. S. government, or one of its agencies, enterprises, or instrumentalities, as well as repurchase agreements collateralized by those securities. The dollar weighted average portfolio maturity of LAMP assets is restricted to not more than 90 days, and consists of no securities with a maturity in excess of 397 days. The fair market value of investments is determined on a weekly basis to monitor any variances between amortized cost and market value. For purposes of determining participants' shares, investments are valued at amortized cost. GASB Statement No. 31 requires that investments that fall within the definitions of said statement be recorded at fair value. However, Statement No. 31 also states that investments in an external investment pool can be reported at amortized cost if the external investment pool operates in a manner consistent with the Security Exchange Commission's (SEC's) Rule 2a7. LAMP is an external investment pool that operates in a manner consistent with SEC Rule 2a7. LAMP is designed to be highly liquid to give its participants immediate access to their account balances.

At June 30, 2002, the Sheriff's investments totaled \$1,340,818 as follows:

Description	Category	Interest Interest Rate	Carrying Amount/ Amortized Cost	Approximate Fair Market Value
Louisiana Asset Management Pool (LAMP)	N/A	variable	\$ 1,140,818	\$ 1,140,818
Federal Home Loan Bank	1	4.4%	200,000	200,000
			<u>\$ 1,340,818</u>	<u>\$ 1,340,818</u>

**LAFAYETTE PARISH SHERIFF**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR YEAR ENDED JUNE 30, 2002**

**D. DUE FROM OTHER GOVERNMENTAL UNITS**

A summary of due from other governmental units of \$1,245,049 at June 30, 2002 follows:

	General Fund
Intergovernmental Revenues -	
Federal Grants	\$ 10,633
State Supplemental Pay	91,377
State, City and Parish Grants	436,221
Food Service Contracts	12,577
Fees, Charges and Commissions for	
Services -	
Civil and Criminal Fees	56,632
Court Attendance	18,190
Forfeitures	15,961
Feeding and Keeping Prisoners -	
Parish Government	62,003
State Government	113,668
Federal Government	213,368
Miscellaneous	214,419
Total	<u>\$ 1,245,049</u>

**E. INTERFUND RECEIVABLES - PAYABLES**

	Interfund Receivables	Interfund Payables
General Fund	\$ 24,258	\$ -
Inmate Welfare Fund	24,792	50,175
Capital Projects Fund	-	-
Agency Funds:		
Sheriff's Fund	-	24,258
Prison Inmate Fund	50,175	24,792
Total	<u>\$ 99,225</u>	<u>\$ 99,225</u>

**F. INTERFUND TRANSFERS**

	Transfers In	Transfers Out
General Fund	\$ 210,000	\$ 1,138,303
Inmate Welfare Fund	-	210,000
Capital Projects Fund	1,000,084	-
Internal Service Fund	138,219	-
Total	<u>\$ 1,348,303</u>	<u>\$ 1,348,303</u>



**LAFAYETTE PARISH SHERIFF**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR YEAR ENDED JUNE 30, 2002**

**G. AD VALOREM TAXES**

The Sheriff is the ex-officio tax collector of the parish and is responsible for the collection and distribution of ad valorem property taxes. Ad valorem taxes attach as an enforceable lien on property as of January 1, of each year. Taxes are levied by the parish government in June and are actually billed to the taxpayers by the Sheriff in October or November. Billed taxes are due by December 31, becoming delinquent on January 1 of the following year. The taxes are based on assessed values determined by the Tax Assessor of Lafayette Parish and are collected by the Sheriff. The taxes are remitted to the appropriate taxing bodies net of deductions for assessor's compensation and pension fund contributions.

Ad valorem taxes are budgeted and recorded in the year levied and billed. For the year ended June 30, 2002, law enforcement taxes applicable to the Sheriff's General Fund, were levied at the rate of 16.79 mills on property with assessed valuations totaling \$747,278,456. The 16.79 mills tax consists of an 8.76 mills tax for the purpose of providing funds for the Lafayette Parish Law Enforcement District approved by voters through the year 2009 and an 8.03 mills tax now authorized by L.R.S 33:9003A.

Total law enforcement taxes levied during 2001 were \$12,546,805.

**H. CHANGES IN GENERAL FIXED ASSETS**

A summary of changes in general fixed assets follows:

	Vehicles and Equipment	Buildings	Total Fixed Assets
Balance, June 30, 2001	\$7,436,791	\$5,047,083	\$ 12,483,874
Additions	1,032,397	27,503	1,059,900
Reductions	95,102	-	95,102
Balance, June 30, 2002	<u>\$8,374,086</u>	<u>\$5,074,586</u>	<u>\$ 13,448,672</u>

**I. RETIREMENT COMMITMENTS**

All employees are members of one of the following retirement systems:

Federal Social Security System  
Louisiana Sheriffs' Pension and Relief Fund

**LAFAYETTE PARISH SHERIFF**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR YEAR ENDED JUNE 30, 2002**

**I. RETIREMENT COMMITMENTS - Continued**

Pertinent information relative to each plan follows:

1. Federal Social Security System

All employees who are not eligible to participate in the Louisiana Sheriffs' Pension and Relief Fund are members of the Federal Social Security System. The Sheriff and its employees contribute a percentage of each employee's compensation to the System (7.65% contributed by the Sheriff; 7.65% by the employee). The Sheriff's contributions during the years ended June 30, 2002 and 2001 amounted to \$185,099 and \$151,518, respectively.

2. Louisiana Sheriffs' Pension and Relief Fund

Plan Description-

The Lafayette Parish Sheriff contributes to the Sheriffs' Pension and Relief Fund (Retirement System), a cost-sharing multiple employer defined benefit pension plan administered by the Sheriffs' Pension and Relief Fund, a public corporation created in accordance with the provisions of Louisiana Revised Statute 11:2171 to provide retirement, disability and survivor benefits to sheriff and deputy sheriff members throughout the State of Louisiana. The Sheriffs' Pension and Relief Fund issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to the Sheriffs' Pension and Relief Fund, P.O. Box 3163, Monroe, Louisiana 71210-3136.

Funding Policy-

Plan members are required to contribute 7.0% of their annual covered salary and the Lafayette Parish Sheriff is required to contribute at an actuarially determined rate. The current rate is 6.0% of annual covered payroll. The contribution requirements of plan members and the Lafayette Parish Sheriff are established and may be amended by the Sheriffs' Pension and Relief Fund. The Lafayette Parish Sheriff's contributions to the Retirement System for the years ended June 30, 2002, 2001, and 2000 were \$890,190, \$675,949 and \$589,253, respectively.

**J. DEFERRED COMPENSATION PLAN**

The Sheriff has adopted Governmental Accounting Standards Board (GASB) Statement 32, Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans. The Sheriff offers a deferred compensation plan to its employees. Under GASB-32, the Sheriff does not report the deferred compensation plan in the general purpose financial statements.

**LAFAYETTE PARISH SHERIFF**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR YEAR ENDED JUNE 30, 2002**

**K. CHANGES IN AGENCY FUND BALANCES**

A summary of changes in agency fund balances due to taxing bodies and others and due to prisoners follows:

	Sheriff's Fund	Tax Collector Fund	Deferred Deputy Fund
Balances, June 30, 2001	\$ 58,460	\$ 356,018	\$ 27,408
Additions	5,748,521	63,071,370	32,340
Reductions	5,727,033	63,227,784	32,763
Balances, June 30, 2002	<u>\$ 79,948</u>	<u>\$ 199,604</u>	<u>\$ 26,985</u>

	Bond Fund	Prison Inmate Fund
Balances, June 30, 2001	\$ 350,717	\$ 142,405
Additions	2,183,505	822,129
Reductions	2,137,820	807,699
Balances, June 30, 2002	<u>\$ 396,402</u>	<u>\$ 156,835</u>

**L. CHANGES IN GENERAL LONG-TERM OBLIGATIONS**

The following is a summary of the long-term obligations transactions of the Lafayette Parish Sheriff for the year ended June 30, 2002.

	Compensated Absences	Capital Lease Obligation	Total
Long-Term Obligations Payable at June 30, 2001	\$ 323,986	\$ 672,374	\$ 996,360
Additions	825,058	-	825,058
Deductions	<u>-</u>	<u>152,861</u>	<u>152,861</u>
Long-Term Obligations Payable at June 30, 2002	<u>\$ 1,149,044</u>	<u>\$ 519,513</u>	<u>\$1,668,557</u>



**LAFAYETTE PARISH SHERIFF**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR YEAR ENDED JUNE 30, 2002**

**L. CHANGES IN GENERAL LONG-TERM OBLIGATIONS - Continued**

Capital Lease Obligation consists of a lease for communications equipment entered into in November 2000, with Motorola, Inc. The lease term is four years with annual payments of \$195,682, bearing interest at a rate of 6.19 percent per annum.

Future minimum lease payments including interest are as follows:

Year Ended June 30:	
2003	\$195,682
2004	195,682
2005	<u>195,682</u>
Total Payments	587,046
Amount Representing Interest	<u>(67,533)</u>
Total Principal Payments	<u>\$519,513</u>

**M. TAXES PAID UNDER PROTEST**

The unsettled balances due to taxing bodies and others in the agency funds at June 30, 2002, include \$198,180 of taxes paid under protest plus interest earned to date on the investment of these funds. These funds are held pending resolution of the protest and are accounted for in the Tax Collector Agency Fund.

**N. LITIGATION AND CLAIMS**

At June 30, 2002, the Sheriff was a defendant in lawsuits principally arising from the normal course of operations. The Sheriff's legal counsel has reviewed the Sheriff's claims and lawsuits, which are primarily personal injury claims, in order to evaluate the likelihood of an unfavorable outcome to the Sheriff and to arrive at an estimate, if any, of the amount or range of potential loss to the Sheriff. As a result of the review, the various claims and lawsuits have been categorized into "probable," "reasonably possible," or "remote," as defined by the Governmental Accounting Standards Board. The amount of claims and lawsuits which have been classified as "reasonably possible" range from \$1,000 to \$30,000.

**O. EXPENDITURES OF THE SHERIFF'S OFFICE PAID BY THE PARISH GOVERNMENT**

The Sheriff's administrative office and jail is located in buildings owned by the Lafayette Parish Government. The cost of maintaining and operating these buildings, as required by statute, is paid by the Lafayette Parish Government. These expenditures are not included in the accompanying financial statements.

**P. RISK MANAGEMENT**

1. Commercial Insurance Coverage

The Sheriff is exposed to risks of loss in the areas of certain property coverage, general and auto liability, professional law enforcement liability, and public officials' liability. All of these risks are handled by purchasing commercial insurance coverage. There have been no significant reductions in the insurance coverage during the year.

**LAFAYETTE PARISH SHERIFF**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR YEAR ENDED JUNE 30, 2002**

**P. RISK MANAGEMENT - Continued**

2. Group Self-Insurance

During fiscal year ending June 30, 1993, the Sheriff established a Group Self-Insurance Fund (an internal service fund) to account for and finance the uninsured risk of loss for commercial group health insurance. The plan year ended on June 30, 2002, and is being administered by Benesys, Inc. The fund provided coverage for specific claims for up to a maximum of \$100,000 for each employee or employee dependent and aggregate claims up to a maximum of \$3,136,150 and \$2,949,335 for the plan years ended June 30, 2002 and 2001, respectively. The Sheriff purchased commercial insurance for claims in excess of coverage provided by the Fund. At June 30, 2002, the Sheriff recorded an insurance receivable in the amount of \$57,335 for amounts due from the insurance carrier for aggregate and specific claims in excess of the coverage amount.

Payments made by the General Fund to the Group Self-Insurance Fund are based on amounts needed to pay prior and current year claims. The claims liability of \$528,519 reported in the fund at June 30, 2002 is based on Governmental Accounting Standards Board Statement No. 10. This statement requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the loss can be reasonably estimated. Changes in the fund's claims liability amount in fiscal years 2002 and 2001 were:

Year Ended	Beginning of Fiscal Year Liability	Current-Year Claims and Changes in Estimates	Claim Payments	Balance at Fiscal Year End
June 30, 2001	\$ 524,575	\$ 3,056,494	\$ 2,949,335	\$ 631,734
June 30, 2002	\$ 631,734	\$ 3,032,935	\$ 3,136,150	\$ 528,519

**Q. JOINT VENTURE**

The Sheriff is a participant with the City of Lafayette, the University of Louisiana at Lafayette and the District Attorney of the Fifteenth Judicial District in a joint venture to perform investigations and analytical studies of controlled substances, and when necessary under lawful rules, take into custody all persons accused of committing criminal violations with the emphasis on controlled substances. The Lafayette Metro Narcotics Agency (Agency) was formed under a joint powers agreement entered into by the four government units listed above on November 17, 1988. The Agency is governed by an eight-member board composed of three appointees from the Sheriff, three appointees from the City of Lafayette and one appointee from the University of Louisiana at Lafayette and the Fifteenth Judicial District Attorney, respectively. The Sheriff and the City of Lafayette have agreed to appropriate \$80,000 and \$50,000, respectively, on an annual basis to supplement the Agency's operating revenues. The Sheriff does not hold an equity interest in the Agency at June 30, 2002. For the year ended December 31, 2001, the Agency reported a deficiency of revenues over expenditures in its General Fund of \$44,545, and an ending fund balance of \$189,545. Complete financial statements for the Agency can be obtained from the Lafayette Parish Sheriff's Department at 316 West Main Street, Lafayette, Louisiana.

For the year ended June 30, 2002, the Sheriff paid \$35,000 to fund this agency.

**LAFAYETTE PARISH SHERIFF**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR YEAR ENDED JUNE 30, 2002**

**R. OPERATING LEASES**

The Sheriff has entered into various operating leases for facilities and equipment. These leases are as follows:

- Lease of facility for ten years originally dated February 15, 1985 with renewal options that have been exercised. Current term expires in February 2010. Annual rental payment of \$1,082.
- Lease of facility for two years commencing March 1, 2001 with multiple renewal options for one-year terms. Rental payments of \$1,000 per month.
- Lease of facility for a two-year term with multiple renewal options dated October 1, 2001. The monthly rental payment is \$1,000.
- Copier lease dated June 10, 2002 for 54 months at a monthly base rental of \$389.39 plus usage charges calculated quarterly.

Future minimum lease payments related to these leases are as follows:

June 30, 2003	\$25,755
June 30, 2004	8,755
June 30, 2005	5,755
June 30, 2006	5,755
June 30, 2007	3,029
June 30, 2008 and thereafter	<u>2,840</u>
Total	<u>\$51,889</u>

Rental payments included in these financial statements relating to these leases totaled \$21,471.

**S. SUBSEQUENT EVENT**

In November 2002, a one half cent sales tax increase in the unincorporated areas of Lafayette Parish was passed. This sales tax revenue is dedicated to the Lafayette Parish Sheriff.

## **SUPPLEMENTARY INFORMATION**

**SCHEDULES OF INDIVIDUAL FUNDS**

**AND**

**ACCOUNT GROUP**

## **GENERAL FUND**

To account for resources traditionally associated with governments which are not required to be accounted for in another fund.

**LAFAYETTE PARISH SHERIFF**

**GENERAL FUND**

**COMPARATIVE BALANCE SHEET  
JUNE 30, 2002 AND 2001**

	<u>2002</u>	<u>2001</u>
<b>ASSETS</b>		
Current Assets:		
Cash	\$ 400	\$ 13,888
Interest-Bearing Deposits	5,310,096	7,193,685
Investments	1,329,325	1,100,886
Receivables -		
Due From Other Funds	24,258	183,459
Due From Other Governmental Units	<u>1,245,049</u>	<u>1,012,443</u>
Total Assets	<u>\$ 7,909,128</u>	<u>\$ 9,504,361</u>
<b>LIABILITIES AND FUND BALANCE</b>		
Liabilities:		
Technical Overdraft	\$ 132,750	\$ 130,918
Accounts Payable	136,621	290,075
Due to Other Governmental Units	7,919	-
Other Accrued Liabilities	<u>103,753</u>	<u>110,718</u>
Total Liabilities	<u>381,043</u>	<u>531,711</u>
Fund Balance:		
Unreserved, Undesignated	<u>7,528,085</u>	<u>8,972,650</u>
Total Fund Balance	<u>7,528,085</u>	<u>8,972,650</u>
Total Liabilities and Fund Balance	<u>\$ 7,909,128</u>	<u>\$ 9,504,361</u>

**LAFAYETTE PARISH SHERIFF**

**GENERAL FUND**

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE-  
BUDGET (GAAP BASIS) AND ACTUAL**

**YEAR ENDED JUNE 30, 2002**

**WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED JUNE 30, 2001**

	2002		Variance	2001
	Budget	Actual	Favorable (Unfavorable)	Actual
Revenues:				
Ad Valorem Taxes	\$ 12,230,662	\$ 12,474,682	\$ 244,020	\$ 10,615,637
Intergovernmental Revenues -				
Federal Grants	346,595	295,000	(51,595)	477,662
State Revenue Sharing (Net)	777,307	777,307	-	760,550
State Supplemental Pay	1,080,943	1,088,963	8,020	1,069,846
State, City and Parish Grants	1,362,373	1,487,445	125,072	1,402,208
Fees Charges and Commissions for Services -				
Civil and Criminal Fees	1,574,442	1,608,828	34,386	1,634,933
Court Attendance	22,397	29,953	7,556	34,945
Transporting Prisoners	71,175	65,929	(5,246)	65,747
Feeding and Keeping Prisoners	2,903,564	2,924,084	20,520	3,637,027
Interest Income	243,863	219,170	(24,693)	445,557
Miscellaneous	551,624	705,551	153,927	107,862
Total Revenues	<u>21,164,945</u>	<u>21,676,912</u>	<u>511,967</u>	<u>20,251,974</u>
Expenditures:				
Current -				
Public Safety:				
Personal Services and Related Benefits	17,336,523	17,673,617	(337,094)	14,962,426
Operating Services	2,409,830	2,341,070	68,760	1,897,935
Materials and Supplies	555,955	561,216	(5,261)	576,264
Other Charges	1,264,352	1,426,792	(162,440)	1,290,639
Debt Service -				
Principal	-	162,596	(162,596)	-
Interest	-	33,086	(33,086)	-
Total Expenditures	<u>21,566,660</u>	<u>22,198,377</u>	<u>(436,035)</u>	<u>18,727,264</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(401,715)</u>	<u>(521,465)</u>	<u>75,932</u>	<u>1,524,710</u>
Other Financing Sources (Uses):				
Operating Transfers In	200,000	210,000	10,000	-
Operating Transfers Out	(1,146,309)	(1,138,303)	8,006	(956,280)
Sale of Assets	7,439	5,203	(2,236)	15,440
Total Other Financing Uses	<u>(938,870)</u>	<u>(923,100)</u>	<u>15,770</u>	<u>(940,840)</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	<u>(1,340,585)</u>	<u>(1,444,565)</u>	<u>91,702</u>	<u>583,870</u>
Fund balance, beginning	<u>8,972,650</u>	<u>8,972,650</u>	<u>-</u>	<u>8,388,780</u>
Fund balance, ending	<u>\$ 7,632,065</u>	<u>\$ 7,528,085</u>	<u>\$ 91,702</u>	<u>\$ 8,972,650</u>



**LAFAYETTE PARISH SHERIFF**

**GENERAL FUND**

**STATEMENT OF EXPENDITURES COMPARED TO BUDGET (GAAP BASIS)**  
**YEAR ENDED JUNE 30, 2002**  
**WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED JUNE 30, 2001**

	2002		Variance Favorable (Unfavorable)	2001 Actual
	Budget	Actual		
Current:				
Public Safety -				
Personal Services and Related Benefits:				
Sheriff Salary	\$ 100,887	\$ 87,000	\$ 13,887	\$ 87,000
Deputies Salaries	13,670,157	14,001,483	(331,326)	11,951,774
Pension and Payroll Taxes	1,090,845	1,108,645	(17,800)	873,236
Sheriff's Expense Allowance	10,633	8,700	1,933	8,700
Hospitalization Insurance	2,464,001	2,467,789	(3,788)	2,041,716
Total Personal Services and Related Benefits	<u>17,336,523</u>	<u>17,673,617</u>	<u>(337,094)</u>	<u>14,962,426</u>
Operating Services:				
Auto Insurance	301,993	276,815	25,178	216,124
Other Liability Insurance	753,580	726,756	26,824	410,633
Leases	112,962	113,805	(843)	93,994
Telephone and Utilities	229,240	236,518	(7,278)	223,052
Fuel and Oil	195,437	216,827	(21,390)	254,857
Maintenance and Repairs	320,706	263,628	57,078	274,760
Legal and Professional Fees	264,100	292,838	(28,738)	254,854
Claims Paid	-	-	-	17,429
Office Expense	130,653	135,123	(4,470)	121,570
Tax Notices	101,159	78,760	22,399	30,662
Total Operating Services	<u>2,409,830</u>	<u>2,341,070</u>	<u>68,760</u>	<u>1,897,935</u>
Materials and Supplies:				
Uniforms	159,470	172,414	(12,944)	187,420
Small Equipment and Supplies	345,596	334,597	10,999	342,827
Publications	26,720	31,124	(4,404)	17,137
Deputy Supplies	24,169	23,081	1,088	28,880
Total Materials and Supplies	<u>555,955</u>	<u>561,216</u>	<u>(5,261)</u>	<u>576,264</u>
Other Charges:				
Prisoner Feeding and Maintenance	1,065,029	1,133,085	(68,056)	1,050,018
Extraditions	(703)	2,421	(3,124)	28
Criminal Investigation Expense	3,905	3,772	133	10,869
Training	115,000	141,056	(26,056)	103,724
Travel and Conventions	2,339	247	2,092	1,356
Dues	18,576	19,904	(1,328)	28,420
Juvenile Programs	10,000	11,508	(1,508)	18,483
Canine	3,376	19,801	(16,425)	-
Occupational Medical	46,830	59,998	(13,168)	63,320
Appropriation to Parish Government -				
Metro Narcotics	-	35,000	(35,000)	-
Court Delay Reduction Project	-	-	-	14,421
Total Other Charges	<u>1,264,352</u>	<u>1,426,792</u>	<u>(162,440)</u>	<u>1,290,639</u>
Debt Service -				
Principal	-	162,596	(162,596)	-
Interest	-	33,086	(33,086)	-
Total Expenditures	<u>\$21,566,660</u>	<u>\$22,198,377</u>	<u>\$ (631,717)</u>	<u>\$18,727,264</u>

## **SPECIAL REVENUE FUND**

### **Inmate Welfare Fund**

The monies in this account are generated primarily from the pay telephones located in the inmate's housing area and from sales of commissary goods. These funds are used to pay salaries to inmate kitchen crews and trustees, to purchase recreation equipment to be used by inmates and to provide miscellaneous benefits for the indigent inmates.

**LAFAYETTE PARISH SHERIFF**

**SPECIAL REVENUE FUND**

**INMATE WELFARE FUND**

**COMPARATIVE BALANCE SHEET**

**JUNE 30, 2002 AND 2001**

	<u>2002</u>	<u>2001</u>
<b>ASSETS</b>		
Interest-Bearing Deposits	\$ 153,835	\$ 219,246
Receivables:		
Due From Other Funds	24,792	10,226
Other	<u>21,991</u>	<u>66,724</u>
Total Assets	<u>\$ 200,618</u>	<u>\$ 296,196</u>

**LIABILITIES AND FUND BALANCE**

Liabilities:		
Due to Other Funds	\$ 50,175	\$ 56,280
Accounts Payable	7,922	52,000
Fund Balance:		
Unreserved, Undesignated	<u>142,521</u>	<u>187,916</u>
Total Liabilities and Fund Balance	<u>\$ 200,618</u>	<u>\$ 296,196</u>

**LAFAYETTE PARISH SHERIFF**

**SPECIAL REVENUE FUND  
INMATE WELFARE FUND**

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE-  
BUDGET (GAAP BASIS) AND ACTUAL  
YEAR ENDED JUNE 30, 2002  
WITH COMPARATIVE TOTALS FOR YEAR ENDED JUNE 30, 2001**

	<u>2002</u>		Variance Favorable (Unfavorable)	2001 Actual
	<u>Budget</u>	<u>Actual</u>		
Revenues:				
Sales of Commissary Goods	\$ 98,000	\$ 85,366	\$ (12,634)	\$ 38,594
Vending Machine Income	-	-	-	6,462
Telephone Commission Income	385,000	322,020	(62,980)	317,424
Miscellaneous -				
Interest Income	13,000	5,931	(7,069)	-
Other - Medical	20,000	17,877	(2,123)	15,956
Total Revenues	<u>516,000</u>	<u>431,194</u>	<u>(84,806)</u>	<u>378,436</u>
Expenditures:				
Current -				
Operating Services:				
Purchase of Commissary Goods	210,841	127,702	83,139	77,445
Supplies	28,869	68,169	(39,300)	12,642
Payments to Inmate Work				
Crews and Indigent Inmates	50,825	45,322	5,503	51,898
Miscellaneous	-	-	-	14,902
Total Operating Services	<u>290,535</u>	<u>241,193</u>	<u>49,342</u>	<u>156,887</u>
Capital Outlay	<u>33,861</u>	<u>25,396</u>	<u>8,465</u>	<u>4,596</u>
Total Expenditures	<u>324,396</u>	<u>266,589</u>	<u>57,807</u>	<u>161,483</u>
Excess of Revenues over Expenditures	191,604	164,605	(26,999)	216,953
Other Financing Sources (Uses):				
Operating Transfer Out	<u>(200,000)</u>	<u>(210,000)</u>	<u>(10,000)</u>	<u>(200,000)</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	(8,396)	(45,395)	(36,999)	16,953
Fund Balance, Beginning	<u>187,916</u>	<u>187,916</u>	<u>-</u>	<u>170,963</u>
Fund Balance, Ending	<u>\$ 179,520</u>	<u>\$ 142,521</u>	<u>\$ (36,999)</u>	<u>\$ 187,916</u>

## **DEBT SERVICE FUND**

The 1991 Certificates of Indebtedness Fund is used to accumulate monies for the payment of \$3,000,000 of Certificates of Indebtedness, Series 1991, which are serial bonds due in annual installments, plus interest, through maturity in 2001. Debt service is financed by the levy of a specific ad valorem tax collected in the General Fund and transferred to the Debt Service Fund.

**LAFAYETTE PARISH SHERIFF**

**DEBT SERVICE FUND**

**1991 CERTIFICATES OF INDEBTEDNESS FUND**

**COMPARATIVE BALANCE SHEET**

**JUNE 30, 2002 AND 2001**

	<u>2002</u>	<u>2001</u>
<b>ASSETS</b>		
Interest-Bearing Deposits	<u>\$ 9,976</u>	<u>\$ 9,759</u>
<b>FUND BALANCE</b>		
Fund Balance:		
Reserved for Debt Service	<u>\$ 9,976</u>	<u>\$ 9,759</u>

**LAFAYETTE PARISH SHERIFF**

**DEBT SERVICE FUND**

**1991 CERTIFICATES OF INDEBTEDNESS FUND**

**COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE  
YEARS ENDED JUNE 30, 2002 AND 2001**

	<u>2002</u>	<u>2001</u>
Revenues:		
Interest	<u>\$ 217</u>	<u>\$ 1,074</u>
Expenditures:		
Principal Paid	-	390,000
Interest and Fiscal Charges	<u>-</u>	<u>24,495</u>
Total Expenditures	<u>-</u>	<u>414,495</u>
Excess (Deficiency) of Revenues Over Expenditures	217	(413,421)
Other Financing Sources:		
Operating Transfers In	<u>-</u>	<u>400,000</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures	217	(13,421)
Fund Balance, Beginning	<u>9,759</u>	<u>23,180</u>
Fund Balance, Ending	<u><u>\$ 9,976</u></u>	<u><u>\$ 9,759</u></u>

## **CAPITAL PROJECTS FUND**

To account for the financing of acquiring, constructing, and improving a detention facility and acquiring the necessary site and furnishings thereof, and other capital needs. Financing was provided by 1991 certificates of indebtedness bond proceeds and federal and state grants.



**LAFAYETTE PARISH SHERIFF**

**CAPITAL PROJECTS FUND**

**COMPARATIVE BALANCE SHEET**

**JUNE 30, 2002 AND 2001**

	<u>2002</u>	<u>2001</u>
<b>ASSETS</b>		
Interest-Bearing Deposits	<u>\$ 307,240</u>	<u>\$ 493,971</u>
Total Assets	<u>\$ 307,240</u>	<u>\$ 493,971</u>
<b>LIABILITIES AND FUND BALANCE</b>		
Liabilities:		
Due to Other Funds	\$ -	\$ 161,262
Fund Balance:		
Reserved for Capital Outlay	<u>307,240</u>	<u>332,709</u>
Total Liabilities and Fund Balance	<u>\$ 307,240</u>	<u>\$ 493,971</u>

**LAFAYETTE PARISH SHERIFF**

**CAPITAL PROJECTS FUND**

**COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE  
YEARS ENDED JUNE 30, 2002 AND 2001**

	<u>2002</u>	<u>2001</u>
Revenues:		
Interest Earned	\$ 8,951	\$ 27,469
Total Revenues	<u>8,951</u>	<u>27,469</u>
Expenditures:		
Capital Outlay -		
Automobiles	575,626	282,190
Technical Equipment	17,049	4,647
Computer Equipment	259,485	234,486
Office and Other Equipment	157,391	893,856
Rehabilitation Center	-	4,480
Buildings	24,953	8,995
Total Expenditures	<u>1,034,504</u>	<u>1,428,654</u>
Deficiency of Revenues Over Expenditures	<u>(1,025,553)</u>	<u>(1,401,185)</u>
Other Financing Sources:		
Operating Transfers In	1,000,084	756,280
Proceeds From Capital Lease	-	672,374
Total Other Financing Sources	<u>1,000,084</u>	<u>1,428,654</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures	(25,469)	27,469
Fund Balance, Beginning	<u>332,709</u>	<u>305,240</u>
Fund Balance, Ending	<u>\$ 307,240</u>	<u>\$ 332,709</u>

## **INTERNAL SERVICE FUND**

### **Group Self-Insurance Fund**

To account for monies accumulated to provide group insurance coverage to employees of the Lafayette Parish Sheriff. Employer and employee contributions are used to purchase insurance, pay claims and pay the insurance company for administration of the program.

**LAFAYETTE PARISH SHERIFF**  
**INTERNAL SERVICE FUND**  
**GROUP SELF-INSURANCE FUND**  
**COMPARATIVE BALANCE SHEET**  
**JUNE 30, 2002 AND 2001**

	<u>2002</u>	<u>2001</u>
<b>ASSETS</b>		
Current Assets:		
Interest-Bearing Deposits	\$ 686,284	\$ 1,049,885
Investments	11,493	11,203
Receivables:		
Insurance	57,335	186,575
Other	4,246	4,557
Total Assets	<u>\$ 759,358</u>	<u>\$ 1,252,220</u>
<b>LIABILITIES AND FUND EQUITY</b>		
Current Liabilities:		
Claims Payable	\$ 528,519	\$ 631,734
Other Accrued Liabilities	48,887	-
Total Liabilities	<u>577,406</u>	<u>631,734</u>
Fund Equity:		
Retained Earnings -		
Unreserved, Undesignated	<u>181,952</u>	<u>620,486</u>
Total Liabilities and Fund Equity	<u>\$ 759,358</u>	<u>\$ 1,252,220</u>

**LAFAYETTE PARISH SHERIFF**

**INTERNAL SERVICE FUND**

**GROUP SELF-INSURANCE FUND**

**COMPARATIVE STATEMENT OF REVENUES, EXPENSES**

**AND CHANGES IN RETAINED EARNINGS**

**YEARS ENDED JUNE 30, 2002 AND 2001**

	<u>2002</u>	<u>2001</u>
Operating Revenues:		
Contributions - Employer	\$2,504,800	\$2,045,720
Contributions - Employees	370,849	319,033
Other	<u>193,914</u>	<u>901,025</u>
Total Operating Revenues	<u>3,069,563</u>	<u>3,265,778</u>
Operating Expenses:		
Administrative Fees and Insurance Premiums	535,919	465,646
Loss Fund Payments	3,136,150	2,949,335
Other	<u>980</u>	<u>3,276</u>
Total Operating Expenses	<u>3,673,049</u>	<u>3,418,257</u>
Operating Loss Before Operating Transfers	(603,486)	(152,479)
Operating Transfers In	<u>138,219</u>	<u>-</u>
Operating Loss	(465,267)	(152,479)
Nonoperating Revenues:		
Interest Earned	<u>26,733</u>	<u>69,445</u>
Net Loss	(438,534)	(83,034)
Retained Earnings, Beginning	<u>620,486</u>	<u>703,520</u>
Retained Earnings, Ending	<u><u>\$ 181,952</u></u>	<u><u>\$ 620,486</u></u>

**LAFAYETTE PARISH SHERIFF**

**INTERNAL SERVICE FUND  
GROUP SELF-INSURANCE FUND**

**COMPARATIVE STATEMENT OF CASH FLOWS  
YEARS ENDED JUNE 30, 2002 AND 2001**

	<u>2002</u>	<u>2001</u>
Cash Flows From Operating Activities:		
Operating Loss	\$ (465,267)	\$ (152,479)
Adjustments to Reconcile Operating Loss to Net Cash Used in Operating Activities -		
Changes in Assets and Liabilities:		
Decrease in Insurance Receivable	129,240	60,232
Decrease in Other Receivables	311	-
Increase (Decrease) in Claims Payable	(103,215)	67,159
Increase in Other Accrued Liabilities	<u>48,887</u>	<u>-</u>
Total Adjustments	<u>75,223</u>	<u>127,391</u>
Cash Used In Operating Activities	(390,044)	(25,088)
Cash Flows From Investing Activities:		
Interest Earned	<u>26,733</u>	<u>69,445</u>
Increase (Decrease) in Cash and Cash Equivalents	(363,311)	44,357
Cash and Cash Equivalents, Beginning of Year	<u>1,061,088</u>	<u>1,016,731</u>
Cash and Cash Equivalents, End of Year	<u>\$ 697,777</u>	<u>\$ 1,061,088</u>
Reconciliation of Cash and Cash Equivalents Per Statement of Cash Flows to the Balance Sheet:		
Cash and Cash Equivalents, Beginning of Period - Interest-Bearing Deposits	<u>\$ 1,061,088</u>	<u>\$ 1,016,731</u>
Cash and Cash Equivalents, End of Period - Interest-Bearing Deposits	686,284	1,049,885
Investments	<u>11,493</u>	<u>11,203</u>
Total Cash and Cash Equivalents	<u>697,777</u>	<u>1,061,088</u>
Net Increase (Decrease)	<u>\$ (363,311)</u>	<u>\$ 44,357</u>

## **FIDUCIARY FUND TYPE - AGENCY FUNDS**

### **Sheriff's Fund**

To account for funds held in connection with civil suits, Sheriff's sales, and garnishments and payment of these collections to the Sheriff's General Fund and other recipients in accordance with applicable laws.

### **Tax Collector Fund**

Article V, Section 27 of the Louisiana Constitution of 1974, provides that the Sheriff will serve as the collector of state and parish taxes and fees. The Tax Collector Fund is used to collect and distribute these taxes and fees to the appropriate taxing bodies.

### **Deputy Fund**

To account for the receipt and subsequent disbursement of commissions received from vending machine sales, fees received for a benefit golf tournament and other deputy activities.

### **Bond Fund**

To account for the collection of bonds, fines, and costs and payment of these collections to the Sheriff's General Fund and other recipients in accordance with applicable laws.

### **Prison Inmate Fund**

To account for the deposits made by, and for, inmates to their individual accounts and the appropriate disbursements to these inmates.



**LAFAYETTE PARISH SHERIFF**

**FIDUCIARY FUND TYPE - AGENCY FUNDS**

**COMBINING BALANCE SHEET**

**JUNE 30, 2002**

**WITH COMPARATIVE TOTALS FOR JUNE 30, 2001**

	Sheriff's Fund	Tax Collector Fund	Deputy Fund	Bond Fund	Prison Inmate Fund	Totals 2002	2001
Cash	\$ -	\$ -	\$ -	\$ 200	\$ 4,500	\$ 4,700	\$ 6,311
Interest-Bearing Deposits	79,948	199,604	26,985	396,202	102,160	804,899	872,417
Receivables:							
Due From Other Funds	-	-	-	-	50,175	50,175	56,280
Other	-	-	-	-	-	-	-
Total Assets	<u>\$ 79,948</u>	<u>\$ 199,604</u>	<u>\$ 26,985</u>	<u>\$ 396,402</u>	<u>\$ 156,835</u>	<u>\$ 859,774</u>	<u>\$ 935,008</u>

**ASSETS**

**LIABILITIES**

Due to Taxing Bodies and Others	\$ 55,690	\$ 199,604	\$ 26,985	\$ 396,402	\$ 16,033	\$ 694,714	\$ 793,765
Due to Prisoners	-	-	-	-	116,010	116,010	108,820
Due to Other Funds	24,258	-	-	-	24,792	49,050	32,423
Total Liabilities	<u>\$ 79,948</u>	<u>\$ 199,604</u>	<u>\$ 26,985</u>	<u>\$ 396,402</u>	<u>\$ 156,835</u>	<u>\$ 859,774</u>	<u>\$ 935,008</u>

**LAFAYETTE PARISH SHERIFF**

**FIDUCIARY FUND TYPE - AGENCY FUNDS**

**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**

**YEAR ENDED JUNE 30, 2002**

**WITH COMPARATIVE TOTALS FOR YEAR ENDED JUNE 30, 2001**

	<u>Sheriff's Fund</u>	<u>Tax Collector Fund</u>	<u>Deputy Fund</u>
Balances, Beginning of Year	\$ 58,460	\$ 356,018	\$ 27,408
Additions:			
Deposits -			
Sheriff's Sales, Suits, and Seizures	5,748,521	-	-
Bonds and Fines	-	-	-
Inmates	-	-	-
Taxes, Fees, etc., Paid to Tax Collector	-	63,002,650	-
Interest on Investments	-	68,720	68
Vending Machine Commissions	-	-	6,187
Golf Tournament Fees	-	-	20,772
Donations	-	-	5,313
Total Additions	<u>5,748,521</u>	<u>63,071,370</u>	<u>32,340</u>
Total	<u>5,806,981</u>	<u>63,427,388</u>	<u>59,748</u>
Reductions:			
Taxes, Fees, etc., Distributed to Taxing Bodies and Others	24,290	63,227,784	-
Deposits Settled to -			
Sheriff's General Fund and Clerk of Court	1,433,830	-	-
Parish Government	-	-	-
District Attorney Expense Fund	-	-	-
Judicial Expense Fund	-	-	-
Indigent Defender Board	-	-	-
Coroner	-	-	-
Louisiana State Treasury	-	-	-
Louisiana State Police	-	-	-
Louisiana Rehabilitation Services	-	-	-
Appraisers	45,993	-	-
Wrecker and Storage	24,737	-	-
Official Publications	112,075	-	-
Louisiana Commission on Law Enforcement	-	-	-
Crime Laboratory	-	-	-
Inmates	-	-	-
Other Reductions -			
Garnishment Payments	702,666	-	-
Mortgage Payments	3,250,049	-	-
Transfer to Other Agencies	-	-	-
Refunds	-	-	-
Other Reductions	<u>133,393</u>	<u>-</u>	<u>32,763</u>
Total Reductions	<u>5,727,033</u>	<u>63,227,784</u>	<u>32,763</u>
Balances, End of Year	\$ 79,948	\$ 199,604	\$ 26,985

Bond Fund	Prison Inmate Fund	Totals	
		2002	2001
<u>\$ 350,717</u>	<u>\$ 142,405</u>	<u>\$ 935,008</u>	<u>\$ 649,056</u>
-	-	5,748,521	4,468,071
2,172,684	-	2,172,684	2,363,306
-	822,129	822,129	848,804
-	-	63,002,650	56,009,354
10,821	-	79,609	129,622
-	-	6,187	2,864
-	-	20,772	20,696
-	-	5,313	6,025
<u>2,183,505</u>	<u>822,129</u>	<u>71,857,865</u>	<u>63,848,742</u>
<u>2,534,222</u>	<u>964,534</u>	<u>72,792,873</u>	<u>64,497,798</u>
-	-	63,252,074	55,929,275
351,445	-	1,785,275	1,705,257
581,781	-	581,781	666,572
285,178	-	285,178	287,671
158,060	-	158,060	136,400
394,131	-	394,131	371,323
26,795	-	26,795	27,855
10,710	-	10,710	11,149
16,125	-	16,125	13,085
23,985	-	23,985	28,778
-	-	45,993	40,096
-	-	24,737	31,066
-	-	112,075	95,935
54,526	-	54,526	59,381
75,790	-	75,790	92,129
-	807,699	807,699	817,290
-	-	702,666	723,867
-	-	3,250,049	2,152,254
76,598	-	76,598	96,806
77,466	-	77,466	178,893
5,230	-	171,386	97,708
<u>2,137,820</u>	<u>807,699</u>	<u>71,933,099</u>	<u>63,562,790</u>
<u>\$ 396,402</u>	<u>\$ 156,835</u>	<u>\$ 859,774</u>	<u>\$ 935,008</u>

## **GENERAL LONG-TERM DEBT ACCOUNT GROUP**

To account for compensated absences payable and unmatured principal amounts on general long-term debt expected to be financed from General Fund revenues. Payment of maturing bonds, including interest, are accounted for in the debt service fund.

**LAFAYETTE PARISH SHERIFF**

**COMPARATIVE STATEMENT OF GENERAL LONG-TERM DEBT  
JUNE 30, 2002 AND 2001**

	<u>2002</u>	<u>2001</u>
AMOUNT AVAILABLE AND TO BE PROVIDED FOR THE RETIREMENT OF GENERAL LONG-TERM OBLIGATIONS		
Amount Available in Debt Service Funds for Debt Retirement	\$ 9,976	\$ 9,759
Amount to be Provided for Retirement of General Long-Term Obligations	<u>1,658,581</u>	<u>986,601</u>
Total Available and to be Provided	<u>\$1,668,557</u>	<u>\$ 996,360</u>
GENERAL LONG-TERM DEBT PAYABLE		
Compensated Absences Payable	\$1,149,044	\$ 323,986
Capital Lease Payable	<u>519,513</u>	<u>672,374</u>
Total General Long-Term Debt Payable	<u>\$1,668,557</u>	<u>\$ 996,360</u>

**COMPLIANCE**  
**AND**  
**INTERNAL CONTROL**

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† RETIRED

## INDEPENDENT AUDITORS' REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

The Honorable Michael W. Neustrom  
Lafayette Parish Sheriff  
Lafayette, Louisiana

We have audited the general purpose financial statements of the Lafayette Parish Sheriff's Office for the year ended June 30, 2002, and have issued our report thereon dated November 22, 2002. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States.

### Compliance

As part of obtaining reasonable assurance about whether the Lafayette Parish Sheriff's Office general purpose financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed one instance of noncompliance that is required to be reported under Government Auditing Standards, and is described in the accompanying Schedule of Findings and Questioned Costs as 2002-1.

### Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Lafayette Parish Sheriff's Office internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in





relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting that we have reported to management of the Lafayette Parish Sheriff 's Office in a separate letter dated November 22, 2002.

This report is intended for the information of management, the Legislative Auditor of the State of Louisiana and federal awarding agencies. However, this report is a matter of public record and its distribution is not limited.

*Wright, Moore, DeHart,  
Dupuis & Hutchinson, LLC*

WRIGHT, MOORE, DeHART,  
DUPUIS & HUTCHINSON, L.L.C.  
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November 22, 2002

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## INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

The Honorable Michael W. Neustrom  
Lafayette Parish Sheriff  
Lafayette, Louisiana

We have audited the compliance of the Lafayette Parish Sheriff with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to its major federal program for the year ended June 30, 2002. The Lafayette Parish Sheriff's major federal program is identified in the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to its major federal program is the responsibility of the Lafayette Parish Sheriff's management. Our responsibility is to express an opinion on the Sheriff's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, the provisions of Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-profit Organizations, and the provisions of Louisiana Revised Statutes 24:513 and the Louisiana Governmental Audit Guide. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Lafayette Parish Sheriff's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the Lafayette Parish Sheriff's compliance with those requirements.

As described in items 2002-2 and 2002-3 in the accompanying Schedule of Findings and Questioned Costs, the Lafayette Parish Sheriff did not comply with requirements regarding reporting that are applicable to its Law Enforcement Block Grant. Compliance with such requirements is necessary, in our opinion, for the Lafayette Parish Sheriff to comply with requirements applicable to that program.

In our opinion, except for the noncompliance described in the preceding paragraph, the Lafayette Parish Sheriff complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2002.



### Internal Control Over Compliance

The management of the Lafayette Parish Sheriff is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the Sheriff's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

This report is intended for the information of the management of the Lafayette Parish Sheriff, the Legislative Auditor of the State of Louisiana, and the federal awarding agency. However, this report is a matter of public record and its distribution is not limited.

*Wright, Moore, DeHart,  
Dupuis & Hutchinson, LLC*

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Certified Public Accountants

November 22, 2002

**LAFAYETTE PARISH SHERIFF**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2002**

<u>FEDERAL GRANTOR PROGRAM TITLE</u>	<u>FEDERAL CFDA NUMBER</u>	<u>GRANT NUMBER</u>	<u>FEDERAL EXPENDITURES</u>
<b>DEPARTMENT OF JUSTICE:</b>			
Passed through the Louisiana Commission on Law Enforcement -			
Byrne Formula Grant Programs:			
Continuing Aftercare Services	16.579	B01-4-016	\$ 65,807
Enhanced Job Skills-Anti Drug and Violence	16.579	B02-4-016	2,095
K-9 Narcotics Unit	16.579	B98-4-009	1,013
Enhanced Job Skills-Anti Drug and Violence	16.579	B01-4-014	38,456
Violence Against Women Formula Grants:			
Law Enforcement Policy Development	16.588	M00-4-001	11,259
Law Enforcement Policy Development	16.588	M01-4-004	2,181
Juvenile Justice and Delinquency Prevention -			
Neighborhood Afterschool Tutoring Program	16.540	J01-4-007	3,893
<b>DEPARTMENT OF JUSTICE:</b>			
Elderly Crime Victims Assistance	16.575	N/A	16,450
Law Enforcement Block Grant-1999 Grant	16.592	000-LB-VX-134	48,797
Law Enforcement Block Grant-2000 Grant	16.592	000-LB-BX-290	105,769
Law Enforcement Block Grant-2001 Grant	16.592	001-LB-BX-345	112,796
Bullet-Proof Vest Partnership Programs	16.607	N/A	5,045
<b>DEPARTMENT OF TRANSPORTATION:</b>			
National Highway Traffic Safety Administration			
Passed through the Louisiana Highway Safety Commission			
SAFE and SOBER	20.600	J7 02-03-55	1,680
<b>FEDERAL EMERGENCY MANAGEMENT ADMINISTRATION</b>			
Public Assistance Grants-Emergency Protective Measures	83.544	N/A	4,150
			<u>\$419,391</u>

NOTE: The accompanying Schedule of Expenditures of Federal Awards is prepared on the accrual basis of accounting.

**LAFAYETTE PARISH SHERIFF**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2002**

We have audited the financial statements of the Lafayette Parish Sheriff as of and for the year ended June 30, 2002, and have issued our report thereon dated November 22, 2002. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by Comptroller General of the United States. Our audit of the financial statements of June 30, 2002 resulted in an unqualified opinion.

***Section I - Summary of Auditors' Reports***

**A. Report on Internal Control and Compliance Material to the Financial Statements**

**Internal Control**

Material Weaknesses	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
Reportable Conditions	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No

**Compliance**

Compliance Material to Financial Statements	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
---	---	-----------------------------

**B. FEDERAL AWARDS**

**Internal Control**

Material Weaknesses	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
Reportable Conditions	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No

There are findings required to be reported in accordance with Circular A-133, Section .510(a).

**Major Program Identification**

The Lafayette Parish Sheriff at June 30, 2002, had one major program: Department of Justice: Local Law Enforcement Block Grant.

**Low-Risk Auditee**

The Lafayette Parish Sheriff is not considered a low-risk auditee for the year ended June 30, 2002.

**Major Program - Threshold**

The dollar threshold to distinguish Type A and Type B programs is \$300,000 for the year ended June 30, 2002.

**Auditors' Report - Major Program**

A qualified opinion has been issued on the Lafayette Parish Sheriff's compliance for its major program as of and for the year ended June 30, 2002.

**LAFAYETTE PARISH SHERIFF**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED  
FOR THE YEAR ENDED JUNE 30, 2002**

***Section II - Financial Statement Findings***

**2002-1 Budget Amendments**

***Finding:***

Louisiana Revised Statute 39:1310 requires that budgets be adopted for General and Special Revenue funds and that amendments be made and properly adopted when variances to the budget amounts are in excess of five (5) percent. The Sheriff's Office failed to adequately amend the budgets for the General Fund and the Special Revenue Fund.

***Recommendation:***

We recommend the Sheriff's Office implement procedures to monitor budget to actual comparisons and amend as necessary in order to comply with the Louisiana Local Government Budget Act.

***Section III - Federal Award Findings and Questioned Costs***

The following findings are related to the Department of Justice: Local Law Enforcement Block Grants-C.F.D.A. 16.592.

**2002-2 Federal Reporting Requirements**

***Statement of Condition:***

The Lafayette Parish Sheriff's Office did not timely file the Financial Status Report Form 269a.

***Criteria:***

The provisions of the grant require the reports to be filed on a quarterly basis no later than 45 days after the end of the quarter.

***Effect of Condition:***

The condition has no effect on the financial statements of the Lafayette Parish Sheriff.

***Cause of Condition:***

There was a change in grant compliance personnel with the change of administration and the filings were overlooked.

***Recommendation:***

The Sheriff should implement procedures to insure that all required reports are filed timely.



**LAFAYETTE PARISH SHERIFF**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED  
FOR THE YEAR ENDED JUNE 30, 2002**

2002-3 Accuracy of Federal Reports

*Statement of Condition:*

The Lafayette Parish Sheriff's Office did not accurately complete the Financial Status Report Form 269a. Total expenditures for two quarters were understated.

*Criteria:*

The grant provisions require the reporting of expenditures in the quarter spent.

*Effect of Condition:*

The condition has no effect on the financial statements of the Lafayette Parish Sheriff.

*Cause of Condition:*

Due to the change in administration, several personnel assignments changed and even though grant expenditures were properly tracked, this information was not provided to grant personnel in a format that facilitated the accurate completion of these reports.

*Recommendation:*

The Sheriff should implement necessary procedures to insure that information provided is in the necessary format in order to prepare the quarterly reports.



**LAFAYETTE PARISH SHERIFF**  
**SCHEDULE OF PRIOR YEAR FINDINGS**  
**FOR THE YEAR ENDED JUNE 30, 2002**

***Section I. Internal Control and Compliance Material to the Financial Statements***

2001-1 Budget Amendments

*Finding:*

The Sheriff failed to adequately amend the budgets for the General Fund and the Special Revenue Fund in accordance with state statute.

*Follow Up:*

Unresolved. See current year finding 2002-1.

***Section II. Internal Control and Compliance Material to Federal Awards.***

Not Applicable

***Section III. Management Letter***

2001ML-01 Voided Checks

*Recommendation:*

Procedures should be implemented to insure that civil department staff provides the accounting department with a listing of voided checks on a monthly basis.

*Follow Up:*

Resolved.

2001ML-02 Outstanding Checks

*Recommendation:*

Outstanding checks in the Civil Fund should be researched and reissued or turned over to the unclaimed property division of the state of Louisiana.

*Follow Up:*

Unresolved - See current year management comment 2002ML-01.

2001ML-03 Record Keeping

*Recommendation:*

The Sheriff should consider computerizing the cash receipts and disbursements in the Inmate Fund.

*Follow Up:*

Resolved.

**LAFAYETTE PARISH SHERIFF**

**SCHEDULE OF PRIOR YEAR FINDINGS - CONTINUED  
FOR THE YEAR ENDED JUNE 30, 2002**

2001ML-04 Accounting Records

*Recommendation:*

The amounts reported in the Bond Fund as "Due to Others" should be researched and disbursed or turned over to the state as unclaimed property.

*Follow Up:*

Unresolved - See current year management comment 2002ML-01

2001ML-05 Commissary

*Recommendation:*

Procedures should be implemented to monitor the purchase and sale of telephone cards in the commissary to insure that proper commissions are paid and purchase prices are accurate.

*Follow Up:*

Resolved.



# Lafayette Parish Sheriff's Office

Michael W. Neustrom, *Sheriff*

"Serving the community with courtesy, professionalism and respect"

## CORRECTIVE ACTION PLAN

**JUNE 30, 2002**

### **Louisiana Legislative Auditor**

The Lafayette Parish Sheriff respectfully submits the following corrective action plan for the year ended June 30, 2002.

The findings from the June 30, 2002 Schedule of Findings and Questioned Costs are discussed below. The findings are numbered consistently with the number assigned in the schedule.

#### Finding No. 2002-1 Budget Amendments

*Recommendation:* The Sheriff's Office should implement procedures to monitor budget to actual comparisons and amend as necessary in order to comply with the Louisiana Local Government Budget Act.

*Action Taken:* Management has implemented procedures to insure that budgets are properly amended to stay in compliance with all applicable state statutes.

#### Finding No. 2002-2 Federal Reporting Requirements

*Recommendation:* The Sheriff's Office should implement procedures to insure that all required reports are filed timely.

*Action Taken:* Management has implemented procedures to insure that all federal reports are filed within the 45 day deadline from the end of the reporting quarter.

#### Finding No. 2002-3 Accuracy of Federal Reports

*Recommendation:* The Sheriff should implement necessary procedures to insure that information provided to grant personnel is in the necessary format in order to prepare the quarterly reports.

*Action Taken:* Management has implemented procedures to insure that accurate information is provided to appropriate personnel to insure the accuracy of the amounts reported.

The recommendations from the June 30, 2002 Management Letter issued as a part of our audit are discussed below. The recommendations are numbered consistently with the numbers assigned in the letter.

2002ML-01

*Recommendation:* Outstanding checks greater than one year old on all Agency Funds as well as the Inmate Welfare Fund (a Special Revenue Fund) and the Internal Service Fund should be investigated and resolved by either reissuing checks, voiding checks or turning over the funds to the State of Louisiana in accordance with state statute.

*Action Taken:* Management is beginning to investigate these old outstanding checks for validity and will resolve these issues accordingly.

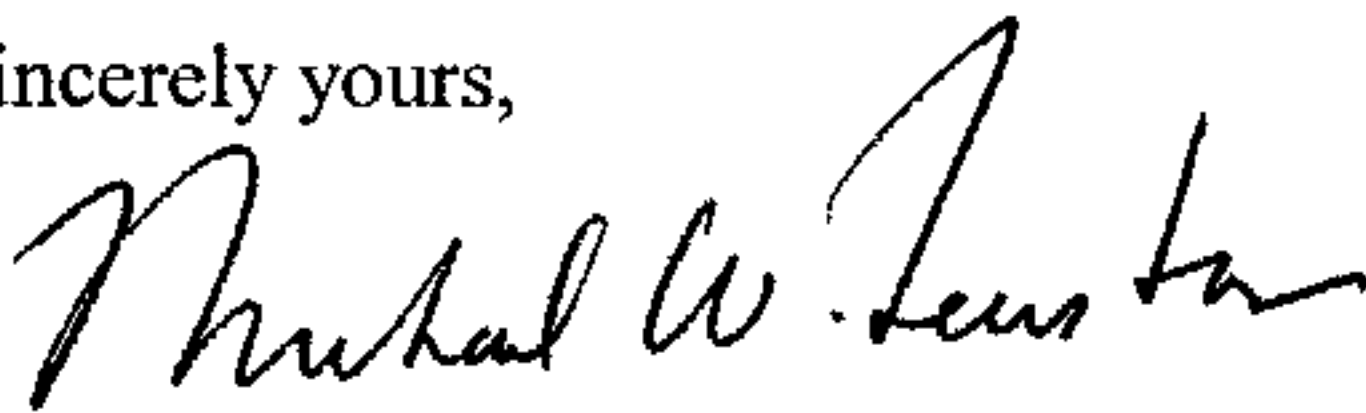
2002ML-02

*Recommendation:* The Sheriff's Office should investigate the balance in the Due to Others account on the Bond Fund shown as unidentified cash to determine the identities of the agencies that these funds are owed to. If this can not be resolved, these funds should be turned over to the State of Louisiana as unclaimed property.

*Action Taken:* Management is initiating procedures to investigate these balances and will resolve them accordingly.

If the Louisiana Legislative Auditor has questions regarding this plan, please call Keith Sibille, Chief Financial Officer of the Lafayette Parish Sheriff at (337) 232-9211.

Sincerely yours,

A handwritten signature in black ink, appearing to read "Michael W. Neustrom". The signature is fluid and cursive, with the first name "Michael" being the most prominent.

Michael Neustrom, Sheriff  
Lafayette Parish

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The Honorable Michael Neustrom  
Sheriff, Lafayette Parish

In planning and performing our audit of the financial statements of the Lafayette Parish Sheriff for the year ended June 30, 2002, we considered the Sheriff's internal control structure and compliance with laws and regulations to determine our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on the internal control structure.

However, during our audit, we noted certain matters involving the internal control structure, compliance issues, and other operational matters that are presented for your consideration. We will review the status of these comments during our next audit engagement. Our comments and recommendations, all of which have been discussed with appropriate members of management, are intended to improve the internal control structure, compliance, or result in other operating efficiencies. We will be pleased to discuss these comments in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations. Our comments are summarized as follows:

## CASH AND BANK RECONCILIATIONS

### **2002ML-01:**

Listed on the various Agency Funds bank reconciliations and the Internal Service Fund claims account bank reconciliation are several outstanding checks that are greater than one year old. The validity of these checks needs to be determined. If they are valid and the original vendor/payee can be located, the checks need to be voided and reissued to the appropriate payee. If the vendor cannot be located, the funds should be turned over to the unclaimed property division of the State of Louisiana in accordance with state statute. If these are not valid, the checks need to be voided.

The Inmate Welfare Fund also has numerous outstanding checks on the bank reconciliations that are greater than one year old. This is a special revenue fund, therefore, these checks need to be researched and reissued if necessary, otherwise, they should be voided.

WMDDH

## **ACCOUNTING RECORDS**

### **2002ML-02:**

For the last several years, the reconciliation of the account "Due to Others" in the Bond Fund has included an amount classified as "unidentified cash" in the amount of \$28,377.95. The identities of the agencies that these funds are owed to should be researched; and, if they cannot be determined, the funds should be turned over to the State of Louisiana as unclaimed property.

We wish to thank the entire staff of the Lafayette Parish Sheriff's Office for their support and assistance during our audit.

This report is intended for the information of management. However, this report is a matter of public record and its distribution is not limited.

*Wright, Moore, DeHart,  
Dupuis & Hutchinson, LLC*

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November 22, 2002